

SENATE BILL REPORT

SHB 2609

As Reported By Senate Committee On:
Government Operations & Elections, February 28, 2008

Title: An act relating to the use of digital image technology in property revaluation plans.

Brief Description: Concerning the use of digital image technology in property revaluation plans.

Sponsors: House Committee on Finance (originally sponsored by Representatives McIntire and Condotta).

Brief History: Passed House: 2/18/08, 94-1.

Committee Activity: Government Operations & Elections: 2/22/08, 2/28/08 [DPA].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

Majority Report: Do pass as amended.

Signed by Senators Fairley, Chair; Oemig, Vice Chair; Roach, Ranking Minority Member; Benton, Kline, McDermott and Pridemore.

Staff: Khalia Gibson (786-7460)

Background: Article 7, Section 1 of the State Constitution provides that all taxes must be uniform on the same class of property. This means that taxes must be the same on property of the same value and require both an equal rate and equality in valuing the property taxed. Assessed value must be equal to 100 percent of the fair market value of the property unless the property qualifies under a special tax relief program.

County assessors revalue property periodically on a regular revaluation cycle. The length of the revaluation cycle varies by county. Of the 39 counties, 19 counties revalue every four years. One county, San Juan, revalues every three years, and one county, Douglas, revalues every two years. The remaining 18 counties revalue every year.

Digital imaging technology uses electronic snapshots taken of a scene or scanned from documents, such as photographs, manuscripts, printed texts, or artwork. The digital image is sampled and mapped as a grid of dots or picture elements (pixels). The pixels are then interpreted and read by a computer to produce an analog version for display or printing.

Summary of Bill (Recommended Amendments): Digital imaging technology may be used by county assessors as part of a revaluation plan. Digital image technology only includes the use of photographic images. Every year in which digital image technology is used, the notice of change in true and fair value of real property must indicate that digital image technology

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was used in the inspection. The notice must also provide a website where taxpayers may access information which describes the technology and how it is used in the valuation of property. The website must be maintained for as long as the technology is used.

EFFECT OF CHANGES MADE BY GOVERNMENT OPERATIONS & ELECTIONS COMMITTEE (Recommended Amendments): Removes the restrictions on the types of instances when digital image technology can be used, and adds in a restriction on the type of digital image technology to photographs only. Changes the notice provisions from the first time the technology is used to every time technology is used. The website is made permanent.

Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony on Substitute Bill: PRO: Aerial photographs are used for the revaluation of property, which will prevent a spike in property values. The county assessors are in full support of this legislation.

Persons Testifying: PRO: Debbie Wilke, Washington Association of County Officials/Washington Association of County Assessors.